



DIRECTORATE OF ACCOUNTING QUALITY
Mission

Serves as the deputy director of the USACE Finance Center (UFC) for accounting quality. Leads, directs, manages, and provides staff supervision for the execution of the UFC Accounting Quality and Assistance Program. Conducts accounting quality and assistance reviews covering all USACE Finance and Accounting (F&A) functions. Provides formal reports, makes recommendations, and provides resolutions based on evaluation of internal controls and F&A principles, operating procedures, and regulations. Provides assistance and/or training with F&A functions as needed throughout USACE. Provides a full range of quality resource consultation and advisory services to managers, supervisors and employees of the UFC. Promotes the continuance of total quality management (TQM) initiatives and implements and manages changes in production operations, management practices and employee involvement. Monitors and oversees the USACE F&A operational network through review and analysis of selected management reports. Serves as the UFC source for statistical research projects and analyses, statistical sampling designs, and statistical measurement programs for the development of F&A performance standards, goals, and objectives.

ACCOUNTING QUALITY DIVISION

Functions:

1. Conducts accounting quality reviews USACE-wide, performs evaluations and analyses of procedures, processes, operations, and systems. Completes the USACE Accounting Quality Checklist for each site reviewed, using it as a guide to identify trends and determine problems and their causes, and assess the potential for on-site assistance. Provides a formal written report with completed checklist to each commander reviewed which addresses their level of regulatory compliance and states if a follow-up review is necessary.
2. Provides recommendations and/or resolutions to the UFC director when reviews indicate a need to improve or correct USACE F&A controls or policies.
3. Maintains a USACE-wide F&A Accounting Quality Checklist in sufficient detail to cover significant processes in each F&A function.

OM 10-1-3
15 Dec 95

4. Exercises staff supervision over the administrative post audit of civil vouchers and disbursing officer papers (31 USC 3521). Review completed post audits for timeliness and sufficiency.

5. Plan, organize and administer uniform TQM philosophies and establish TQM policies and procedures throughout the UFC. Consult with and advise managers and supervisors regarding TQM education, training and facilitator services. Facilitates goal setting at all levels of the organization. Review and prioritize issues, apply concepts and ideas for action and implementation. Create manual and computer models to monitor the status of process concerns and to evaluate the effects of quality improvement process modifications. Conduct studies for upper management to determine the cause and scope of a quality or process concern, to evaluate effectiveness of TQM within the UFC and to identify potential areas for improvement. Coordinate, develop and/or provide a comprehensive TQM curriculum for all levels of center personnel. Promote and cultivate the TQM concept to all levels of management, employees and outside activities in both public and private sectors.

6. Provides cash verification with the UFC agents and deputies.

7. Staffs and manages the Cash Verification Board which examines and verifies accounts of the finance (disbursing) officers, fund cashiers and other accounts as directed by the Director of the UFC.

ACCOUNTING RESPONSE DIVISION

Functions:

1. Provides support to USACE F&A offices experiencing operational problems. Conduct accounting assistance visits to alleviate backlogs, train personnel, and ensure operational stability. Formal trip reports will be provided the UFC director stating the objectives and accomplishments of each visit by F&A function.

2. Assist USACE F&A offices with CEFMS deployment and UFC consolidation efforts.

3. Reviews and analyzes USACE F&A operations through the use of the monthly operations report and other selected management reports. Coordinates with functional proponents to ensure the establishment of performance indicators for the full range of F&A functions. Coordinates with functional area system proponents to

ensure development of management data necessary for use as performance indicators.

4. Develops and provides recommendations for improvements to various F&A operations and functions based on review and analysis of operations data, accounting quality and assistance reviews, and other available information.

5. Recommends and prepares USACE F&A network statistical data in formats required for the UFC director and HQUSACE Command Management Reviews and other formats as required.

6. Serves as the UFC source for statistical research projects and analyses, statistical sampling designs, and statistical measurement programs for the development of F&A performance standards, goals, and objectives.

7. Identifies and ensures training is provided for a cadre of personnel within the UFC that stands ready to provide on-site assistance in response to natural or national emergencies.